

**Illinois Department of Revenue
Regulations**

Title 86 Part 215 Section 215.120 Review of Requests by the Informal Conference Board
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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 215
INFORMAL CONFERENCE BOARD**

Section 215.120 Review of Requests by the Informal Conference Board

- a) The informal conference process is the first step in attempting to resolve a tax dispute with the Department. It provides an opportunity for the ICB and the taxpayer to review and discuss the issues relating to the proposed audit adjustments brought into question. The informal conference process is not subject to the requirements of the Illinois Administrative Procedure Act [5 ILCS 100] and any final action taken by the ICB is not subject to administrative review.
- b) In order to make its determination with respect to a written request, the ICB may request additional relevant information regarding the grounds raised in the taxpayer's request for ICB review. Requests for information by the ICB are limited to information or documents related to issues raised during the audit that are reflected in the reasons for, and/or the computations supporting, any proposed audit adjustments. A request for additional information may also be made by the ICB either in writing or orally during the course of an in-person conference. The taxpayer, or the taxpayer's representative, has a duty to respond to any requests for additional information within 30 days from the date of the request, unless otherwise agreed. Failure to respond in a timely and complete manner may result in the request for an in-person conference and/or relief being denied. A written statement by the taxpayer that information requested does not or did not exist, or cannot be assembled or collated in a reasonable amount of time, will be considered a complete response. However, failure to provide the information requested because it cannot be assembled or collated in a reasonable amount of time may be the basis of an ICB decision to deny an in-person conference and/or the relief requested by the taxpayer.
- c) Documentation or information submitted to the ICB in writing or as part of an informal conference, other than offers of disposition, may become part of the Department's audit file or may be reviewed by the Audit Bureau. If a taxpayer submits information to the conferee, the information may be given to the auditor to review and make any revisions to the proposed audit adjustments before an ICB conference is held or before a recommendation is made by the conferee. In the situation where information is returned to the auditor for review, the ICB will retain jurisdiction over the matter. Documentation or information submitted to the ICB does not become part of any formal record and cannot be forwarded to any other agency or judicial body for purposes of that body making a determination on the merits of any case. Both the taxpayer and the Department must present all evidence directly to those judicial bodies in accordance with the rules of those bodies if they wish the

evidence to be considered.

- d) Requests for review submitted to the ICB and all accompanying information provided are part of the pre-assessment administrative process of the Department. All such information is covered by the confidentiality provisions of the various tax laws.
- e) Recommendations, notes, memoranda and other records of the ICB with respect to issues raised in pending ICB matters are not subject to disclosure and do not become part of the audit file.
- f) The ICB is charged with the responsibility of making a determination of whether the amount of the proposed audit adjustment is accurate. After a complete review of the request, accompanying information and any evidence and arguments submitted on behalf of the taxpayer at an in-person conference, if requested, the ICB shall issue an Action Decision. Whenever possible, the Action Decision shall be issued within 120 days after receipt of the taxpayer's request. An Action Decision shall be issued only upon the approval of no fewer than 2 of the 3 members of the ICB panel assigned to the matter. The ICB may expedite the processing of requests for review that involve proposed liabilities, deficiencies or claim denials in an amount of \$5,000 or less. In determining whether a request should be expedited, the ICB administrator will consider such factors as whether the amount at issue exceeds \$5,000, or whether the issue is one of first impression or controversial. The ICB administrator will notify the taxpayer in writing if it is determined that the matter should be expedited. The expedited process would mean that only the conferee assigned to the matter will attend the in-person conference, if one is requested. In addition, an Action Decision issued in an expedited matter shall be issued upon the approval of one member of the ICB panel. The Action Decision is final and binding on the Department except where there is a misrepresentation of material fact or a clerical or mathematical error made by the taxpayer, the ICB or a member of the ICB staff. In such situations, the Board may amend or vacate the Action Decision. Action Decisions must be implemented by those areas of the Department to which they are directed. The taxpayer and its representative will be provided with a written notice of the Action Decision.

(Source: Amended at 31 Ill. Reg. 8535, effective June 1, 2007)